



CWP-2039-2025(O&M)

-1-

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

-.-

**CWP-2039-2025(O&M)
Decided on :- 12.03.2025**

M/s Rajesh Enterprises

...Petitioner

VERSUS

Haryana Public Works Department (B&R)
and Another

...Respondents

**CORAM : HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Gaurav Sharma, Advocate for the petitioner.

Ms. Mamta Singla Talwar, DAG Haryana.

Ms. Gauri Neo Rampal, Sr. Standing Counsel Income Tax with
Ms. V.Vedika Rao, Advocate.

-.-

SUDEEPTI SHARMA, J.

The present writ petition in the nature of Certiorari is preferred for quashing of letter dated 31.12.2024 (Annexure P-5), whereby respondent No.1 created a demand of Rs.12,77,590.40 alongwith interest. Further prayer of the petitioner is for issuance of directions to the respondents to link Aadhar No.5564 2612 6474 with Permanent Account Number (PAN) No.BEEPS3945B.

2. Learned counsel for the petitioner contends that the petitioner is a Government Construction Contractor and is a regular tax payer for the last more than 20 years and he used his PAN No.BEEPS3945B for more than 20 years and last year Government of Haryana as well as Central Government of India issued a notification that every PAN is mandatorily required to be linked with Aadhar. The



CWP-2039-2025(O&M)

-2-

petitioner came to know that the date of birth mentioned in his PAN was different from the date of birth mentioned in Aadhar. He, therefore, moved an application for correction of date of birth in his PAN. However, inadvertently a new PAN i.e. PAN No. EKMPK6503E was issued in the name of petitioner, which the petitioner never used. Thereafter, the petitioner moved an application for surrender of new PAN No.EKMPK6503E and for deleting the same from the record. The Income Tax Department deleted the new PAN No. EKMPK6503E, which was issued to him, by mistake. He, thereafter, moved an application for linking his old PAN No.BEEPS3945B with his Aadhar No. 5564 2612 6474, which was never responded to. He therefore prays that the directions be issued to the respondents to link Aadhar No. 5564 2612 6474 with his PAN No.BEEPS3945B.

3. *Per contra*, learned counsel for the respondents contends that in view of the counter-affidavit dated 11.03.2025 filed by Sushil Kumar, Income Tax Officer, Ward-1, Panipat, the issue involved in the present writ petition is resolved on 28.08.2024 and PAN No.BEEPS3945B has been linked with Aadhar No. 5564 2612 6474.

4. We have heard learned counsel for the parties and perused the whole record of the case in hand.

5. A perusal of the record shows that a demand dated 05.03.2024 of Rs.12,77,590.40 is created since PAN No.BEEPS3945B was inoperative. Since now PAN No. BEEPS3945B of the petitioner is linked with his Aadhar No. 5564 2612 6474 and the issue regarding the same is resolved by the respondents on 28.08.2024 as per reply filed by Sushil Kumar, Income Tax Officer, Ward-1, Panipat, and the demand is outcome of non-linking of PAN No. BEEPS3945B with Aadhar No. 5564 2612 6474 because of which the old PAN No.



CWP-2039-2025(O&M)

-3-

BEEPS3945B was inoperative, therefore demand of Rs.12,77,590.40 is created because of no fault of the petitioner.

6. At this stage, learned counsel for the petitioner prays that since the issue regarding linking of PAN No. BEEPS3945B with Aadhar No. 5564 2612 6474 is now resolved by the respondents, therefore, the petitioner be granted liberty to approach the respondents by moving a representation stating therein his grievance because of which his PAN No. BEEPS3945B was inoperative and due to which a demand of Rs.12,77,590.40 is created.

7. Since the demand created in the present case arose due to the non-linking of Aadhar No. 5564 2612 6474 with PAN No. BEEPS3945B, rendering the PAN of the petitioner inoperative, therefore, the present writ petition is disposed of with liberty to the petitioner to move a representation before the respondents within one week from the date of receipt of copy of this order. The respondents are further directed to decide the representation, if any, filed by the petitioner within a period of 2 weeks thereafter.

8. Pending application(s), if any, also stand disposed of.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

March 12, 2025
tripti

Whether speaking/non-speaking : Speaking
Whether reportable : Yes